# AUTHOR INDEX


A

Alltizer, Richard L.

THE ECONOMIC REPLACEMENT OF EXISTING OIL & GAS EQUIPMENT: A DECISION MODEL ..... 293

Angaroni, Craig

RECENT CASES, REGULATIONS AND RULINGS ..... 145

Apostolou, Nicholas G.

MANDATORY STOCK OPTION EXPENSING IN THE ENERGY INDUSTRY: LITTLE TO FEAR ..... 771

B

Benson, Clark

CAPITAL GAINS AND THE ALTERNATIVE MINIMUM TAX ..... 503

Berry, Kevin T.

AN INVESTIGATION OF THE RELIABILITY OF OIL AND GAS RESERVE QUANTITIES USING BENFORD'S LAW .... 487

Boudreaux, Denis O.

A COMPARATIVE ANALYSIS OF CAPITAL INVESTMENT SELECTION AND OPERATIONAL PERFORMANCE FOR OIL AND GAS EXTRACTING FIRMS ..... 275

Boudreaux, Philip

A COMPARATIVE ANALYSIS OF CAPITAL INVESTMENT SELECTION AND OPERATIONAL PERFORMANCE FOR OIL AND GAS EXTRACTING FIRMS ..... 275

Bradley- McKee, Linda J.

CONTINUING PROFESSIONAL EDUCATION . 177, 415, 705, 979

Bremser, Wayne G.

UNITED STATES DISTRICT COURT RULES THAT INCI-

DENCE OF WASHINGTON STATE FUEL TAX LIES ON TRIBAL RETAILERS ..... 315

Brock, Courtney

"TRADITIONAL 401(K) OR ROTH 401(K): WHAT IS THE DIFFERENCE?" ..... 941

Buchanan, William K.

OIL PRICES AND NONEURO WESTERN EUROPEAN EXCHANGE RATES: A COINTEGRATED PANEL ANALYSIS . 67

C

Carpenter, Floyd W.

SIGNIFICANT BUSINESS TAX RELIEF IS STILL AVAILABLE FOR GULF OPPORTUNITY ZONE TAXPAYERS ..... 671

Carson, CrystalLee

RECENT REGULATIONS, CASES, AND RULINGS ..... 691

Carter, C. P.

RECENT GROWTH OF CONOCOPHILLIPS

Casey, K. Michael

A NOTE ON OIL AND GAS ETFS: ARE THEY TRULY EFFICIENT? ..... 661

DETERMINANTS OF LONGTERM EXCESS PERFORMANCE OF OIL, GAS AND ENERGY AMERICAN DEPOSITORY RECEIPTS LISTED ON THE NEW YORK STOCK EXCHANGE ..... 949

Casey, Robert R.

DRAFTING AND OTHER SUGGESTIONS FOR LOUISIANA FAMILY LIMITED PARTNERSHIPS AND LIMITED LIABILITY COMPANIES ..... 293

Cash, L. Stephen

ORGANIZATION OF OIL AND GAS VENTURES: ALTERNATIVE BUSINESS FORMS AND THEIR IMPLICATIONS FOR LIABILITY ..... 47

Cecil, H. Wayne

NEW ACCOUNTING RULES FOR PENSIONS AND OTHER

POSTRETIREMENT BENEFITS ..... 823

Christopher, Caleb W.

WATTS MY LINE? ENERGY GENERATION SITING STRATEGIES FOR URBAN AREAS ..... 519

Chung, Shifei

IMPLICATIONS OF INTERNATIONAL FINANCIAL REPORTING STANDARD NO. 6 FOR THE EXTRACTIVE INDUSTRY COMPANIES IN THE UNITED STATES ..... 283

Clark, Stanley J.

THE FINANCIALSTATEMENT IMPACT OF REPORTING ASSET RETIREMENT OBLIGATIONS UNDER SFAS NO. 143 . 1

USING EPS TO MAKE PERFORMANCE COMPARISONS AMONG OIL AND GAS FIRMS: FACT OR FICTION ... 327

Clausen, Thomas S.

THE ECONOMIC REPLACEMENT OF EXISTING OIL & GAS EQUIPMENT: A DECISION MODEL ..... 293

Coffey, John

RECENT REGULATIONS, CASES, AND RULINGS ..... 673

Cook, Ellen D.

HURRICANE RELIEF UNDER KETRA AND GOZA: BUSINESS PROVISIONS ..... 27

Collman, Maria

RECENT CASES, REGULATIONS, AND RULINGS ..... 393

Crumbley, D. Larry

KANSAS BEATS THE INDIANS: STATE MOTOR FUEL TAX OK'D ..... 81

MANDATORY STOCK OPTION EXPENSING IN THE ENERGY INDUSTRY: LITTLE TO FEAR ..... 771

D

Davenport, Shirley A.

FINANCIAL REPORTING DEVELOPMENTS . 237, 743, 1051

Dickens, Thomas L.

ORGANIZATION OF OIL AND GAS VENTURES: ALTERNATIVE BUSINESS FORMS AND THEIR IMPLICATIONS FOR LIABILITY ..... 47

Dismukes, David E.

ELECTRIC POWER POINTS The IRS's Latest Proposal on Tax Normalization: A Pyrrhic Victory for Ratepayers ..... 217

ELECTRIC POWER POINTS Economic Incentives and Renewable Energy: The Case for Wind ..... 451

Dutta, Amitabh

OIL AND GAS EXPLORATION IN 3-D: AN INVESTMENT VEHICLE FOR BOND INVESTORS? ..... 623

F

Fay, Jack R.

SO YOU WANT TO START A BUSINESS PARTNERSHIP — WHAT SHOULD YOU INCLUDE IN THE PARTNERSHIP AGREEMENT? ..... 961

Fletcher, Leslie B.

TAXATION OF NONRESIDENT ALIENS: A PRIMER ... 369

Flinn, Ronald

A PRINCIPLES-BASED GAAP FOR THE UNITED STATES? NOT SOON! ..... 851

ENVIRONMENTAL CORNER ..... 191, 415, 717, 991

DIFFICULTIES IN ACHIEVING ENVIRONMENTAL JUSTICE IN THE UNITED STATES ..... 567

G

Grayson, Michael M.

SOME TAX AND AUDIT IMPLICATIONS OF THE U.S. TAX COURT DECISION IN CHARLES SCHWAB CORP ..... 509

Green, L'Andra

RECENT REGULATIONS, CASES, AND RULINGS ..... 691

Groff, James E.

THE BALANCED SCORECARD AND CAPITAL BUDGET-

ING ..... 633

Grossman, Amanda M.

GOUGING BY OIL AND GAS COMPANIES—WHAT DO THE FINANCIAL REPORTS SAY? ..... 353

Grossman, Steven D.

GOUGING BY OIL AND GAS COMPANIES—WHAT DO THE FINANCIAL REPORTS SAY? ..... 353

**H**

HassabElnaby, Hassan R.

THE ROLE OF TAXES IN DEFERRED COMPENSATION PLANS: THE CASE OF THE ALTERNATIVE MINIMUM TAX ..... 795

Hinchey, Braxton

RECENT GROWTH OF CONOCOPHILLIPS ..... 781

Hoffman, Karen

RECENT REGULATIONS, CASES, AND RULINGS ..... 691

Hughes II, K.E.

ELECTRIC POWER POINTS The IRS's Latest Proposal on Tax Normalization: A Pyrrhic Victory for Ratepayers ..... 217

ELECTRIC POWER POINTS Economic Incentives and Renewable Energy: The Case for Wind ..... 451

ELECTRIC POWER POINTS Environmental Disclosure Requirements For Electric Utilities ..... 1025

**J**

Jensen, Paul

TAX COURT RULES ON LIKE-KIND EXCHANGE INVOLVING COAL SUPPLY CONTRACTS ..... 683

Jordan, Charles E.

THE FINANCIALSTATEMENT IMPACT OF REPORTING ASSET RETIREMENT OBLIGATIONS UNDER SFAS NO. 143 . 1

USING EPS TO MAKE PERFORMANCE COMPARISONS AMONG OIL AND GAS FIRMS: FACT OR FICTION ... 327

## K

Kaciuba, Gail

UNITIZATION AND ANTITRUST: ANTITRUST AS A BAR TO PRIVATE CONTRACTUAL SOLUTIONS TO THE COMMON POOL PROBLEM FOUND IN OIL AND GAS PRODUCTION ..... 475

Karko, Emma

RECENT REGULATIONS, CASES, AND RULINGS ..... 973

King, Darwin L.

TIMBER CASH OUTFLOWS: CAPITAL EXPENDITURES OR OPERATING EXPENSES? ..... 649

TIMBER INVESTMENTS: MAKING THE RIGHT DECISIONS ..... 839

TIMBER POTPOURRI ..... 105

King, Teresa T.

NEW ACCOUNTING RULES FOR PENSIONS AND OTHER POSTRETIREMENT BENEFITS ..... 823

Koch, James

RECENT REGULATIONS, CASES, AND RULINGS ..... 691

Kohlmeyer, III, James M.

CHANGES IN ACCOUNTING METHODS: IMPACT OF FAS 154 ON ENERGY FIRMS ..... 361

## L

Landry, Ray

PERCEIVED EFFECTIVENESS OF SAS NO. 99 RED FLAGS: A COMPARISON BETWEEN EXTERNAL AND INTERNAL AUDITORS ..... 337

Langstraat, Craig J.

"TRADITIONAL 401(K) OR ROTH 401(K): WHAT IS THE DIFFERENCE?" ..... 941

Lewis, Norman, Jr.

CHEMICAL AND PETROLEUM REFINING INDUSTRY

CREDIT UNIONS: DOES MEMBERSHIP DIVERSITY AFFECT SAFETY AND PERFORMANCE? ..... 13

Licata, Michael P.

UNITED STATES DISTRICT COURT RULES THAT INCIDENCE OF WASHINGTON STATE FUEL TAX LIES ON TRIBAL RETAILERS ..... 315

Lin, Ping

PERCEIVED EFFECTIVENESS OF SAS NO. 99 RED FLAGS: A COMPARISON BETWEEN EXTERNAL AND INTERNAL AUDITORS ..... 337

Lockwood, M. Jill

TAXATION OF NONRESIDENT ALIENS: A PRIMER ... 369

Lowenthal, Franklin

CAPITAL GAINS AND THE ALTERNATIVE MINIMUM TAX ..... 503

M

MacDonald, Stuart T.

UNITIZATION AND ANTITRUST: ANTITRUST AS A BAR TO PRIVATE CONTRACTUAL SOLUTIONS TO THE COMMON POOL PROBLEM FOUND IN OIL AND GAS PRODUCTION ..... 475

Malloy, John M.

"TRADITIONAL 401(K) OR ROTH 401(K): WHAT IS THE DIFFERENCE?" ..... 941

Marks, Joseph M.

AN EXAMINATION OF FINANCIAL ANALYST FORECAST ERRORS FOR OIL AND GAS COMPANIES ..... 759

McInnes, John D.

THE WINDFALL PROFIT TAX—PAST AND FUTURE CONSEQUENCES ..... 267

McNiel, Douglas W.

CHEMICAL AND PETROLEUM REFINING INDUSTRY CREDIT UNIONS: DOES MEMBERSHIP DIVERSITY AFFECT

SAFETY AND PERFORMANCE? ..... 13

Mest, David P.

AN EXAMINATION OF FINANCIAL ANALYST FORECAST ERRORS FOR OIL AND GAS COMPANIES ..... 759

Mitra, Santanu

KANSAS BEATS THE INDIANS: STATE MOTOR FUEL TAX OK'D ..... 81

Molavi, Niloufar

RECENT CASES, REGULATIONS, AND RULINGS ..... 393

Mounce, Patricia Hardin

TAX COURT RULES ON LIKE-KIND EXCHANGE INVOLVING COAL SUPPLY CONTRACTS ..... 683

Mowrey, Megan E.

ORGANIZATION OF OIL AND GAS VENTURES: ALTERNATIVE BUSINESS FORMS AND THEIR IMPLICATIONS FOR LIABILITY ..... 47

Moyes, Glen D.

PERCEIVED EFFECTIVENESS OF SAS NO. 99 RED FLAGS: A COMPARISON BETWEEN EXTERNAL AND INTERNAL AUDITORS ..... 337

Musazi, Buagu G.N.

THE ROLE OF TAXES IN DEFERRED COMPENSATION PLANS: THE CASE OF THE ALTERNATIVE MINIMUM TAX ..... 795

N

Narasimhan, Ramesh

IMPLICATIONS OF INTERNATIONAL FINANCIAL REPORTING STANDARD NO. 6 FOR THE EXTRACTIVE INDUSTRY COMPANIES IN THE UNITED STATES ..... 283

Nichols, Linda M.

NEEDED: WORLDWIDE AGREEMENT ON RESERVES DEFINITIONS, REPORTING, AND USE ..... 497

THE WINDFALL PROFIT TAX—PAST AND FUTURE CONSE-

QUENCES ..... 267

UNDERSTANDING THE ACCOUNTING ASPECTS OF UNITIZATIONS ..... 749

Nowlin, Tanya S.

THE ROLE OF TAXES IN DEFERRED COMPENSATION PLANS: THE CASE OF THE ALTERNATIVE MINIMUM TAX ..... 795

**P**

Pacini, Carl

EARNINGS MANIPULATION BY PAPER INDUSTRY FIRMS IN LITIGATION ..... 87

Patin, Roy P. Jr

CHEMICAL AND PETROLEUM REFINING INDUSTRY CREDIT UNIONS: DOES MEMBERSHIP DIVERSITY AFFECT SAFETY AND PERFORMANCE? ..... 13

Peltier-Rivest, Dominic

EARNINGS MANIPULATION BY PAPER INDUSTRY FIRMS IN LITIGATION ..... 87

Pitman, Marshall K.

THE BALANCED SCORECARD AND CAPITAL BUDGETING ..... 633

**R**

Ratliff, Byron

RECENT REGULATIONS, CASES, AND RULINGS ..... 973

Rieman, Mark W

CHANGES IN ACCOUNTING METHODS: IMPACT OF FAS 154 ON ENERGY FIRMS ..... 361

Rogers, Denzil

RECENT REGULATIONS, CASES, AND RULINGS ..... 691

**S**

Schaub, Mark

DETERMINANTS OF LONGTERM EXCESS PERFORMANCE

OF OIL, GAS AND ENERGY AMERICAN DEPOSITORY RECEIPTS LISTED ON THE NEW YORK STOCK EXCHANGE ..... 949

Schneider, Douglas K

CHANGES IN ACCOUNTING METHODS: IMPACT OF FAS 154 ON ENERGY FIRMS ..... 361

Seetharaman, A.

THE ROLE OF TQM IN CONTROLLING THE COST OF MANUFACTURING ..... 121

Sharp, Andrew D.

BURN, BABY, BURN: DELTA AIR LINES IS BURNING FUEL AND CASH ..... 139

Shaw, Wayne H.

THE IMPACT OF THE REPEAL OF THE STOCK-FOR-DEBT EXCEPTION ON CORPORATE BANKRUPTCY RESTRUCTURINGS ..... 915

Shimerda, Thomas A

A PRINCIPLES-BASED GAAP FOR THE UNITED STATES? NOT SOON! ..... 851

Sigur, Robin

RECENT CASES, REGULATIONS AND RULINGS ..... 145

Smith, W. Robert

THE FINANCIAL STATEMENT IMPACT OF REPORTING ASSET RETIREMENT OBLIGATIONS UNDER SFAS NO. 143 . 1

Smith, Frank

A NOTE ON OIL AND GAS ETFS: ARE THEY TRULY EFFICIENT? ..... 661

Sreenivsan, Jayashree

THE ROLE OF TQM IN CONTROLLING THE COST OF MANUFACTURING ..... 121

Stambaugh, Clyde T.

SIGNIFICANT BUSINESS TAX RELIEF IS STILL AVAILABLE FOR GULF OPPORTUNITY ZONE TAXPAYERS ..... 671

Storrer, Philip

CAPITAL GAINS AND THE ALTERNATIVE MINIMUM TAX ..... 503

Strawser, Joyce

AN EXAMINATION OF FINANCIAL ANALYST FORECAST ERRORS FOR OIL AND GAS COMPANIES ..... 759

Stryker Judson P.

SO YOU WANT TO START A BUSINESS PARTNERSHIP — WHAT SHOULD YOU INCLUDE IN THE PARTNERSHIP AGREEMENT? ..... 961

Styles, Alan K.

CONTINUING PROFESSIONAL EDUCATION . 177, 415, 705

Sudha, Raju

THE ROLE OF TQM IN CONTROLLING THE COST OF MANUFACTURING ..... 121

Sylvester, Felissa

RECENT REGULATIONS, CASES, AND RULINGS ..... 973

T

Terando, William D.

THE IMPACT OF THE REPEAL OF THE STOCK-FOR-DEBT EXCEPTION ON CORPORATE BANKRUPTCY RESTRUCTURINGS ..... 915

Theis, John

OIL AND GAS EXPLORATION IN 3-D: AN INVESTMENT VEHICLE FOR BOND INVESTORS? ..... 623

Thomas, Bob

KNOWLEDGE MANAGEMENT AND THE OIL INDUSTRY ..... 829

Tori, Cynthia Royal

OIL PRICES AND NONEURO WESTERN EUROPEAN EXCHANGE RATES: A COINTEGRATED PANEL ANALYSIS . 67

Tori, Scott Leander

OIL PRICES AND NONEURO WESTERN EUROPEAN EXCHANGE RATES: A COINTEGRATED PANEL ANALYSIS . 67

V

Vicdan, Hardan

PERCEIVED EFFECTIVENESS OF SAS NO. 99 RED FLAGS: A COMPARISON BETWEEN EXTERNAL AND INTERNAL AUDITORS ..... 337

W

Ward, Dan R.

A COMPARATIVE ANALYSIS OF CAPITAL INVESTMENT SELECTION AND OPERATIONAL PERFORMANCE FOR OIL AND GAS EXTRACTING FIRMS ..... 275

Ward, Suzanne P.

A COMPARATIVE ANALYSIS OF CAPITAL INVESTMENT SELECTION AND OPERATIONAL PERFORMANCE FOR OIL AND GAS EXTRACTING FIRMS ..... 275

Wardlow, Heath

RECENT REGULATIONS, CASES, AND RULINGS ..... 973

Whitten, Robert

RECENT CASES, REGULATIONS AND RULINGS ..... 145

Y

Yesiliaprak, Ata

OIL AND GAS EXPLORATION IN 3-D: AN INVESTMENT VEHICLE FOR BOND INVESTORS? ..... 623

York, Jr., Rice P.

TAX COURT RULES ON LIKE-KIND EXCHANGE INVOLVING COAL SUPPLY CONTRACTS ..... 683

# SUBJECT INDEX

## A


ABC models ..... 132

Accretion expense ..... 2–3, 7–10

Accumulated Benefit Obligation (ABO) ..... 823, 827

Accumulated deferred federal income tax ..... 218, 219

Adjusted Gross Income (AGI) ..... 654

Advanced Renewable Tariffs (ARTs) ..... 464, 468

ACFE ..... 90

Adaptive management ..... 523

ADS ..... 34

Alternative depreciation property ..... 31

Alternative Minimum Tax ... 34, 124, 503, 505, 672, 795–819, 975–977, 986

American Association of Petroleum Landmen ..... 58

American Bankers Association ..... 14

American Depository Receipts' (ADRs) ..... 949–959

American Jobs Creation Act of 2004 ..... 692–693, 699

American Wind Energy Association (AWEA) ..... 455

AMEX Oil and Gas Index ..... 663, 664, 667

Antitrust regulations ..... 475, 480–482

Appraisal Cost ..... 131

Arctic National Wildlife Refuge ..... 146

Arthur Andersen Oil & Gas Reserve Disclosure Database .. 490

Assessment method ..... 127

Asset retirement obligations (AROs) ..... 1, 1035, 1036, 1048

Associational credit unions ..... 14

Attitudes or rationalizations (AR) ..... 338, 340
Autocorrelation ..... 76

**B**

Balanced scorecard (BSC) ..... 633–642
Baldrige ..... 126, 128
The Bankruptcy Protection Act (BAP) of 2005 ..... 711
Behavioral hypothesis ..... 20
Benford's Law ..... 488, 489, 496
Benchmarking ..... 135, 136
Bilateral exchange rates ..... 69, 71,73–77, 79
Biomass ..... 451, 693, 699, 700, 701,722–723
Black- Scholes Option Pricing Model ..... 706,776–778
Board of Public Utilities (BPU) ..... 230
Bond loyalty ..... 16
Bonus depreciation ..... 29, 37
Book income adjustment (BIA) ..... 799
Bracker interest-balancing test ..... 81–82, 326
Bursa Malaysia ..... 126

**C**

CAFE ..... 191
Cambridge Energy Research Associates (CERA) ..... 500
Cancellation of Indebtedness (COD) income ..... 915–934
Cape Cod Off-Shore Wind Project ..... 466
CBOE indices ..... 667, 668
Cellulosic ethanol ..... 437
Cellular quality control ..... 129
Chicago Board of Options Exchange (CBOE) ... 664, 667–668
Certified Internal Auditors (CIA) ..... 339
Chartering ..... 13

CICA ..... 88

Clean Air Act. 42 U.S.C. § 7545 ..... 318, 542 585

Clean-up Costs ..... 42, 677

Coase theorem ..... 479

Coastal Zone Management Act of 1972 (CZMA) ..... 529–530

Combined-cycle-gas-turbine (CCGT) ..... 462

Committee of Sponsoring Organizations (COSO) ..... 709

Communities of practice (CoPs) ..... 834

Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) ..... 44, 585

Compustat database ..... 92, 363, 762

Consolidation ..... 16

Corporate credit unions (CCUs) ..... 20

COGQ ..... 127, 132

Conformance costs ..... 132

Continuous improvement (CI) ..... 707

COPQ ..... 127, 132

COQ ..... 122–136

Corporate social responsibility (CSR) ..... 438

COSO ERM ..... 180

Cost Contribution Arrangements (CCA) ..... 703

Cost of Equity Capital ..... 180

Credit Union Membership Access Act on July 28, 1998 .... 14

Crosby's model ..... 132

Current discretionary accruals ..... 93, 96

Current ratio ..... 140

**D**

Data envelopment analysis (DEA) ..... 635–645

Debt covenant ..... 93–94, 97

Defect Document method ..... 127
Defined Benefit Pension ..... 743, 823, 826
Delinquent loans ..... 17
Decision making unit (DMU) ..... 637
Distortion Factor Model ..... 490
DMAIC ..... 134
Domestic production gross receipts (DPGR) ..... 407–410
Duration ..... 17

**E**

Earnings expectations ..... 10
Earnings per share (EPS) ..... 327
Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) ..... 941, 942
Edison Electric Institute (EEI) ..... 224
Efficiency Measurement System (EMS) ..... 640, 641
Effectively connected income (ECI) ..... 377–380, 382, 386
Electricity Feed Laws ..... 464
Employee retention credit ..... 28
Eurostat ..... 71
Employee stock options (ESOs) ..... 799, 809
Employee stock ownership plans (ESOPs) ..... 802
Energy Policy Act of 1992 (EPAct 1992) . 452, 457, 459, 466, 535
Energy Policy Act of 2005 (EPAct 2005) ..... 458
Energy Price Act of 2006 ..... 146
Energy Tax Incentives Act of 2005 ..... 692, 693, 699
Enhanced Oil Recovery Credit ..... 691, 693
Enterprise Resource Planning (ERP) systems ..... 984
Environmental justice (EJ) ..... 568–581, 587–593
ERM ..... 179–182

Excess deferred federal income taxes (EDFIT) ..... 219, 220

Exchange Traded Funds (ETFs) ..... 661–669

Exploration costs ..... 4

External Failure Cost ..... 132

F

Federal Credit Union Act of 1934 ..... 13

Federal Emergency Management Agency (FEMA) ..... 580

Federal Energy Information Administration (EIA) ..... 429

Federal Power Act 1920 ..... 526

FICA tax ..... 676

Fixed or determinable annual or periodic gains, gains, profits and income, (FDAP) ..... 382

Floating exchange rate ..... 67

Franchise tax ..... 53, 54

Fuel tax ..... 82, 84–85, 315–316

FUTA tax ..... 676

G

Gas cap ..... 481–483

Gas Conservation Act of 1935 ..... 480

Generally Accepted Auditing Standards (GAAS) ..... 341, 344

Generic Environmental Impact Statements (GEISs) ... 552–555, 562

Global Auditing Information Network (GAIN) ..... 399

Green Card Test ..... 370

Gulf Opportunity Zone Act of 2005 (GOZA) . 27, 30, 44, 46, 114, 671, 678, 693, 699

H

Horizontal integration ..... 551

Horseshoe Shoal ..... 456

HQIC ..... 76

I

Impairment of Asset
Incentives or pressures (IP) ..... 338, 344
Incid ıce of a tax ..... 83, 315, 316
Individual Taxpayer Identification Number (ITIN) ..... 387
Integrated quality control ..... 129
Internal Failure Cost ..... 132
Internal rate of return (IRR) ..... 308, 664
Internal Revenue Act of 1954 ..... 452
Investment Tax Credit (ITC) ..... 452, 456–457, 466
Intrinsic value ..... 4, 771
IRS Fact Sheet ..... 27
ISO 9000: 2000 quality standard ..... 133, 134
ISO/TS 16949 ..... 133, 134

J

JIT ..... 124, 135
Joint operating agreement ..... 58, 60
Johansen (1995) maximum likelihood method ..... 76
Joint ventures ..... 50
Jones model ..... 88, 91, 94

K

Kaizen ..... 124
Katrina Emergency Tax Relief Act of 2005 (KETRA) . 27, 38–39, 46, 671, 678
Knowledge management (KM) ..... 829–837
KPSS test ..... 72, 73
Kurtosis ..... 626
Kyoto Protocol ..... 192

L

Lagrange-multiplier ..... 76

Lattice model ..... 706
Lean ..... 126, 134
LLC Uniform Act ..... 52
Liquefiable hydrocarbons ..... 396
Litigation ..... 87–97, 99
Louisiana Energy Service

**M**

MACRS ..... 30, 33, 37, 846, 974
Marginal tax rate (MTR) ..... 800, 801
Market Segment Specialization Program (MSSP) ..... 839
Membership diversification ..... 16
micro-generation ..... 532
Modified Aggregate Deemed Sales Price (MADSP) ..... 518
Modified Dickey-Fuller t-test ..... 72, 73
Monte Carlo simulation ..... 624, 627, 631, 635, 642, 645
Multiple discriminant analysis (MDA) ..... 277, 280
multi-sale rule ..... 407
multiple contact vaporization process ..... 694
mutual savings banks (MSBs) ..... 20

**N**

NAARs database ..... 926
National Credit Union Administration (NCUA) ..... 14
National Environmental Policy Act of 1970, (NEPA) . 527, 528, 549, 557–560, 563, 585
Newswire Association ..... 89
Lexis-Nexis database ..... 92
Nigrini's Distortion Factor Model ..... 488, 490, 496
NOLs ... 28, 31, 44, 46, 144, 677, 678, 795, 800–801, 915–934
Noncurrent discretionary accruals ..... 97

Non-operating profit after taxes (NOPAT) ..... 278, 281–282
Nonworking capital accruals ..... 97
NIMBY (not-in-my-backyard) Syndrome ..... 205
North American Industrial Classification System ..... 409
Norwalk Agreement ..... 872
Notional principal contracts (NPCs) ..... 694

**O**

Occupational Credit union ..... 13
Oklahoma General Corporation Act ..... 53–54
Oklahoma Uniform Limited Partnership Act ..... 55
Omnibus Trade and Competitiveness Act of 1988 ..... 267
OPEC Protection Act ..... 429
Opportunity (OP) ..... 338, 342
Opportunity cost models ..... 132

**P**

P-A-F ..... 132
Panel unit root IPS test ..... 72–74
The Pension Benefit Guaranty Corporation (PBGC) ..... 824
Petroleum — Integrated (OIL-INT) ..... 761–763, 766, 768
Petroleum — Producing (OIL-PROD) ..... 761–763, 766, 769
POIL ..... 72
Poka-Yoke ..... 129
Process cost models ..... 132
prepackaged bankruptcy (prepak) ..... 919
Prevention Cost ..... 131
production sharing contracts (PSC) ..... 499
Production Tax Credit (PTC) ..... 452, 457–464, 466–468
Projected benefit obligation (PBO) ..... 823, 825, 827
Public Company Accounting Oversight Board (PCAOB) ... 502

Public Service Law (PSL) ..... 527
Public Utility (or Public Service) Commissions (PUCs) .... 220
Public Utilities Regulatory Policies Act (PURPA) ..... 534

## Q

Qualified contaminated site ..... 43, 44
Qualified environmental remediation expenditures ..... 43
Qualified Gulf Opportunity Zone loss ..... 45
Qualified revitalization buildings ..... 31, 34
Qualified Production Activities Income (QPAI) ..... 409
QEST ..... 636
Quick ratio ..... 141
QS 9000 ..... 133, 134

## R

Radio Frequency Identification (RFID)
Real bilateral exchange rates ..... 69, 71
Renewable energy ..... 452, 455
Renewable Portfolio Standards (RPS) ..... 451, 459
Residential Credit Unions ..... 14
Resource Conservation and Recovery Act (RCRA) ..... 585
Return on investment ..... 179
Revised LLC Model Act ..... 59
Revised Uniform Partnership Act ..... 54
Routine and repetitive basis ..... 411–412
Roth 401(k) ..... 942–948

## S

Safe Drinking Water Act ..... 585
separate employee groups (SEGs) ..... 14
Services Cost Method (SCM) ..... 701–702
Sherman Antitrust Act ..... 481

Shrink back rule ..... 407
Simplified service costs method ..... 413
Six Sigma ..... 126, 128, 134
SMEs ..... 124
Society of Petroleum Engineers (SPE) ..... 498–502
Standard and Poor's Depository Receipts (SPDRs) ... 661, 663
Statement of position
Statistical quality control ..... 129
Stratospheric Ozone ..... 448
Stock-for-debt exception ..... 919
Substantial Presence Test ..... 370

T

Tax-at-the-rack system ..... 316
Tax-exempt bond financed property ..... 31
Tax Increase Prevention and Reconciliation Act of 2005 . 145, 148
Tax Increase Prevention and Reconciliation Act of 2006 ... 410
Tax Reduction Act of 1975 ..... 457
Tax Reform Act of 1986 (TRA 86) . 219–220, 452, 658, 797, 798, 926
Ten Year Electricity Resource Plan ..... 546, 547
Tentative minimum tax (TMT) ..... 976–977
Texas Margins Tax ..... 146
Texas LLP statute ..... 51–52
Texas Professional LLC statutes ..... 53
Throughput Accounting ..... 179
Time and Attention method ..... 127
Total discretionary accruals ..... 93
Toxic Substance Control Act (TSCA) ..... 585
TQM ..... 121–137

Tradable gasoline rights (TGRs) ..... 435
Traditional method ..... 127
Traditional 401(k) ..... 943–948
The triple bottom line ..... 182
T-test ..... 339–341

U

Unadjusted depreciable basis ..... 34
Unique Stand Identifier ..... 97
Unitizations ..... 475–483,749–757

V

Value Line ..... 760–761
Vertical integration ..... 551

W

Work opportunity credit ..... 28, 38, 40
Windfall profit tax ..... 267–271, 356, 429, 580
Windfall Profit Tax Act of 1980 ..... 267, 457, 725
Work opportunity tax credit (WOTC) ..... 38, 40, 678, 681